

**The Commonwealth of Massachusetts
Board of Public Accountancy
239 Causeway Street, Suite 450
Boston, MA 02114**

617-727-1806

**APPLICATION FOR A PROFESSIONAL CORPORATION LICENSE
PER MGL CHAPTER 156A**

A CPA firm wishing to engage within the Commonwealth of Massachusetts in the practice of public accounting as a Professional Corporation (PC) may register with the Board of Public Accountancy as such; provided, that the incorporators, officers, directors and shareholders, engaged within the Commonwealth in the practice of public accounting, are certified public accountants registered and currently licensed in the Commonwealth of Massachusetts.

Application for registration shall be made upon the affidavit of an officer, director or shareholder of the PC who holds a valid current license as a CPA. The Board of Public Accountancy will grant a license to the PC provided that all of the following steps are completed.

STEP 1. Certificate By Regulatory Board lists the exact name of the PC (per 252 CMR 3.05 (5)), and the incorporators, officers, directors and shareholders of the PC who practice public accountancy in the Commonwealth of Massachusetts and hold a current CPA license in the Commonwealth. Complete Certificate and forward to the Board of Public Accountancy with a fee of \$15.00 per CPA shareholder (check or money order payable to the Commonwealth of Massachusetts). The Board will verify the shareholder's current licensure status by signing, dating and sealing the Certificate and returning this to sender.

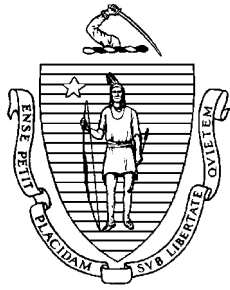
STEP 2. Proceed to the Secretary of the Commonwealth of Massachusetts, Corporations Division with the completed Certificate By Regulatory Board and any other forms and fees that they may require to register the PC with them. For further information contact the Corporations Division at 617-727-2850 or visit their web site at www.state.ma.us/sec.

STEP 3. After incorporating the PC with the Secretary of the Commonwealth of Massachusetts, submit the following items to the Board of Public Accountancy within ten business days of incorporation;

- A) Completed Professional Corporation Registration Affidavit,**
- B) Registration fee: \$305.00 -check/money order made payable to the Comm. of Massachusetts.**
- C) Copy of Articles of Organization (MGL c. 156A) approved by the Secretary of the Commonwealth; and**
- D) Photocopy of all shareholders' current CPA licenses.**

For information on acceptable Firm Names, including using the designation "and Associates", or "and Company", please see Board's Rules and Regulations 252 CMR 3.05(4) (b).

The Secretary of the Commonwealth will not allow Non-CPA shareholders to register as owners of Professional Corporation. The Board is currently considering amending its regulations to address this problem. If you have any questions regarding this situation or the process as above, please contact the Board at (617) 727-1806 or visit the Board's web site at www.state.ma.us/reg/boards/pa.



The Commonwealth of Massachusetts
Division of Professional Licensure
Board of Public Accountancy
239 Causeway Street, Suite 450
Boston, MA 02114

PROFESSIONAL CORPORATION (PC) REGISTRATION AFFIDAVIT
PER MGL CHAPTER 156A

PC Name: _____

Address: _____
No. City/Town State Zip Code

Phone Number: _____ Federal ID # _____

List the names of all CPA shareholders, license number, and date of expiration

NAME	LICENSE #	EXPIRATION DATE

If you need more space continue on a separate page.

Date PC was approved by the Secretary of the Commonwealth _____

I agree that the PC will abide by the law M.G.L. c. 112, § 87A-E½ and rules 252 CMR and will report to the Board in writing any changes in shareholders, officers or directors or any corporate change within thirty (30) days of the change. I attest that all statements made herein are truthful and are made under the pains and penalties of perjury.

CPA's Officer Signature and Title

Date

The following items must be included with completed Professional Corporation Registration Affidavit

- ___ **Registration fee: \$305.00 - check/money order payable to the Commonwealth of Massachusetts**
- ___ **Copy of Articles of Organization (MGL c. 156A) approved by the Secretary of the Commonwealth of Massachusetts; and**
- ___ **Photocopy of all shareholders current CPA licenses.**

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Boston, Massachusetts 02108-1512

CERTIFICATE BY REGULATORY BOARD** (General Laws, Chapter 112 or 221)

In compliance with General Laws, Chapter 156A, Section 7, the **BOARD OF PUBLIC ACCOUNTANCY**

hereby certifies that in connection with the incorporation of

(Exact name of corporation)

a professional corporation formed to render _____
services,

(Type of professional service to be rendered)

the below listed incorporators, officers, directors, and shareholders are duly licensed or admitted to practice the
profession listed above.

INCORPORATORS

RESIDENTIAL ADDRESS

OFFICERS

RESIDENTIAL ADDRESS

DIRECTORS

RESIDENTIAL ADDRESS

SHAREHOLDERS

RESIDENTIAL ADDRESS

BOARD OF PUBLIC ACCOUNTANCY USE ONLY

SIGNED this _____ day of _____, 20 _____

By _____ * Chairman/*Clerk

* Delete the inapplicable word.

** Certain regulatory boards require a fee for the issuance of this certificate.